

CHAPTER Rev 600 PROPERTY ASSESSMENT

Statutory Authority: RSA 21-J:13 and RSA 21-J:11

Readopt Rev 601.01 – Rev 601.03, effective 5-1-14 (Document #10581), cited and to read as follows:

PART Rev 601 DEFINITIONS

Rev 601.01 “Abatement review” means to make an assessment recommendation to the municipal assessing officials or to make a change to an assessment that is in response to an abatement request from a taxpayer.

Rev 601.02 “Appraisal” means the act or process of developing a market value estimate of property which will be used as the basis for valuation, fulfilling a municipality’s statutory duties relative to property tax administration including, but not limited to those pursuant to RSA 75:1.

Rev 601.03 “Appraisal work” means the act or process of developing and making a market value estimate of property, or an adjustment to an assessment, which shall be used as the basis for the valuation of a municipality in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1.

Readopt with amendment Rev 601.04, effective 5-1-14 (Document #10581), cited and to read as follows:

Rev 601.04 “Appraiser” means any person, firm, company, or corporation who makes an appraisal, an assessment, or provides appraisal work and meets one of the following conditions:

- (a) Is certified pursuant to RSA 21-J:14-f *and RSA 310-C*; or
- (b) Is statutorily given the authority to appraise property pursuant to RSA 75:1, RSA 81:1, RSA 41:2-g, or RSA 48:13.

Readopt Rev 601.05 – Rev 601.08, effective 5-1-14 (Document #10581), to read as follows:

Rev 601.05 “Assessing services” means the making of appraisals, reappraisals, assessments, or providing other services on behalf of municipal assessing officials for the statutory administration of property valuation and assessment including, but not limited to those pursuant to RSA 75:1.

Rev 601.06 “Assessing Standards Board (ASB)” means the State of New Hampshire assessing standards board as established pursuant to RSA 21-J:14-a.

Rev 601.07 “Assessment” means an estimate of the quality, amount, size, features, or worth of real estate which is used as a basis for a municipalities’ valuation in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1.

Rev 601.08 “Base year” means the tax year in which the municipality performed a revaluation of all properties.

Readopt with amendment Rev 601.09, effective 5-1-14 (Document #10581), cited and to read as follows:

Rev 601.09 “BTLA ordered reassessment” means an order by the State of New Hampshire board of tax and land appeals for a revaluation or partial update of a municipality’s property assessments.

Readopt with amendment Rev 601.10, effective 5-1-14 (Document #10581), to read as follows:

Rev 601.10 “Calibration” means the process of ensuring the predictive accuracy of the CAMA model(s), through testing, which may include but not be limited to: determining the variable rates and adjustments from market analysis for land and land factors, costs and depreciation for a cost model, valuation rates and adjustments for a sales comparison model, and market rents and capitalization rates for an income model.

Readopt with amendment and renumber Rev 601.11 – Rev 601.18, effective 5-1-14 (Document #10581), as Rev 601.12 – Rev 601.19 to read as follows:

Rev ~~601.11~~**601.12** “Computer assisted mass appraisal (CAMA) system” means a system of appraising property that incorporates computer-supported tables, automated valuation models, and statistical analysis to assist the appraiser in estimating value for a revaluation, assessment data maintenance, and valuation update.

Rev ~~601.12~~**601.13** “Commissioner” means the commissioner of the department of revenue administration or the commissioner’s designee.

Rev ~~601.13~~**601.14** “Contract” means any agreement between the municipality and the contractor for making appraisals, reappraisals, assessments, or for appraisal work on behalf of a municipality within the State of New Hampshire.

Rev ~~601.14~~**601.15** “Contractor” means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services.

Rev ~~601.15~~**601.16** “Cyclical inspection” means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes “data collection” ~~and~~ “data verification.”

Rev ~~601.16~~**601.17** “Cyclical revaluation” means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process.

Rev ~~601.17~~**601.18** “Data collection” means the inspection, measuring, or listing of property within a municipality. The term includes data verification.

Rev ~~601.18~~**601.19** “Department of Revenue Administration (DRA)” means the New Hampshire department of revenue administration, Governor Hugh J. Gallen Office Park South, 109 Pleasant Street, Concord NH.

Repeal Rev 601.19, effective 5-1-14 (Document #10581), as follows:

~~Rev 601.19 “DRA assessment review cycle” means the 5 year time period of DRA assessment review, pursuant to RSA 75:8 a.~~

Readopt with amendment and renumber Rev 601.20, effective 5-1-14 (Document #10581), as Rev 601.11 to read as follows:

Rev ~~601.20~~**601.11** “Certified” or ~~“certification level”~~ means a level of certification attained by a person as set forth pursuant to RSA 21-J:14-f and RSA 310-C. *The term also includes “certification level.”*

Readopt with amendment and renumber Rev 601.21 – Rev 601.45, effective 5-1-14 (Document #10581), as Rev 601.20 – Rev 602.44 to read as follows:

Rev 601.20 “Easement agreement” means the legal document that identifies the parties involved, identifies the property encumbered by the easement, and describes in detail the public benefit, any renewal terms and all other terms of the easement pursuant to RSA 79-C and RSA 79-D.

Rev 601.21 “Executed” means to transact, agree to, carry into effect, sign, or act upon a contract or agreement to perform assessing services for a municipality. The term includes “executing”.

Rev 601.22 “Final monitoring report” means the DRA’s final letter to the municipality for any revaluation or partial update.

Rev 601.23 “Full revaluation” means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes “full reappraisal” and “full reassessment.”

Rev 601.24 "Full statistical revaluation" means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes “statistical update” and “statistical reassessment.”

Rev 601.25 “Highest and best use” means the physically possible, legally permissible, financially feasible, and maximally productive use of a property, as appraised in accordance with RSA 75:1.

Rev 601.26 “Improvement” means any physical change to either land or to buildings that ~~may~~**might** affect value.

Rev 601.27 “In-house assessor” means an appraiser that has been hired to perform appraisal work as an employee of the municipality.

Rev 601.28 “In-house work plan” means a written set of goals, objectives, processes, and timelines that the municipality intends to rely upon to perform revaluations, partial updates, or cyclical inspections.

Rev 601.29 "Listing" means recording a description of the interior, exterior, and attributes of any improvements or the recording of the description of land features and attributes. The term includes “list”.

Rev 601.30 “Market analysis” means the study and processes utilized to determine the response of buyers and sellers of real estate, in a geographic area, to various data elements through the analysis of cost data, income data, and sale transactions in the performance of mass appraisal.

Rev 601.31 "Market value" means the value of a property that:

- (a) Is the most probable price, not the highest, lowest, or average price;
- (b) Is expressed in terms of money;
- (c) Implies a reasonable time for exposure to the market;

(d) Implies that both buyer and seller are informed of the uses to which the property ~~may~~**might** be put;

(e) Assumes an arm's length transaction in the open market;

(f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and

(g) Recognizes both the present use and the potential use of the property. The term includes "full and true value."

Rev 601.32 "Mass appraisal" means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data, and providing for statistical testing.

Rev 601.33 "Measure" means the physical inspection, verification, sketching, and recording of the exterior dimensions and attributes of any improvements made to a property.

Rev 601.34 "Monitoring" means the DRA's:

(a) Review of the accuracy of appraisal work by inspecting, evaluating, and testing in whole or in part of the data collected for the municipality by their appraiser(s);

(b) Review of the appraiser(s) compliance with the terms of a contract or in-house work plan; and

(c) Review that the appraisal work complies with all applicable statutes and rules.

Rev 601.35 "Municipal assessing officials" means those charged by law with the duty of assessing taxes and being the:

(a) Governing body of a municipality;

(b) Board of assessors or selectmen of a municipality; or

(c) County commissioners of an unincorporated place.

Rev 601.36 "Municipality" means a city, town, or unincorporated place.

Rev 601.37 "Partial update" means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality's general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes "partial revaluation."

Rev 601.38 "Pick-ups" means those properties throughout a municipality having values adjusted due to:

(a) New, newly modified, or on-going construction;

(b) Demolitions;

- (c) Errors or omissions;
- (d) Subdivisions, boundary line adjustments, or lot mergers;
- (e) Tax map corrections or zoning;
- (f) Current use;
- (g) Statutory exemptions; or
- (h) Abatement review.

Rev 601.39 “Revaluation” means the act of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and providing for statistical testing whether by either:

- (a) A full revaluation; or
- (b) A full statistical revaluation. The term includes “reappraisal,” “reassessment,” and “value anew.”

Rev 601.40 “Sale validation” means the process of verifying a real estate sale transaction to determine whether the sale was a valid or an invalid indicator of the market value of the sold property. The term includes “sale verification” and “sale qualification.”

Rev 601.41 “Statistical testing” means the use or application of numerical statistics to understand the results of a reappraisal or the need for a reappraisal.

Rev 601.42 “Tax year” means the period beginning April 1 of any year and ending March 31 of the next year, inclusive.

Rev 601.43 “Uniform standards of professional appraisal practice (USPAP)” means the generally accepted and recognized standards of appraisal practice printed by The Appraisal Foundation as authorized by Congress as the source of appraisal standards and appraiser qualifications.

Rev 601.44 “USPAP compliant report” means an appraisal report based upon the standards established by the ASB pursuant to RSA 21-J:14-b, I, (c).

Readopt with amendment Rev 602, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 602 CONTRACT SUBMISSION, TERMS, COMPLIANCE AND SATISFACTION

Rev 602.01 Appraisal Work Contract Submission and DRA Review.

(a) A contract shall be required for any assessing services, performed by a contractor who is not an employee of the municipality, on behalf of a municipality for tax assessment and administration purposes, which may include, but not be limited to:

- (1) Any revaluation;

- (2) Partial update, statistical analyses, or ratio studies;
- (3) Utility or special use property assessments;
- (4) Pick-ups;
- (5) Current use assessments;
- (6) Abatement review;
- (7) Data collection or cyclical inspection; or
- (8) Sale validation.

(b) Prior to starting any appraisal work for a municipality, or executing a contract for assessment services, a contractor who is not an employee of the municipality, as evidenced by a valid W-2 Form issued for federal income tax purposes, shall submit to the DRA for review:

- (1) A copy of the written contract; and
- (2) The names and certification level of all personnel to be employed under the contract.

(c) Prior to starting any appraisal work for a municipality, executing a contract for assessment services, or during the course of contract performance, the contractor shall provide to the DRA for review:

- (1) Any unexecuted amended or revised contract; and
- (2) Any amended or revised list of certified personnel to be employed under the contract.

(d) Prior to starting any appraisal work, the contractor shall attest that:

- (1) The contract has been submitted to the DRA and in the case of a BTLA ordered reassessment, has been approved by the DRA;
- (2) The contract has been executed by the authorized municipal assessing official(s) or by their properly authorized agent;
- (3) The contract has been executed by the contractor; and
- (4) The executed contract has been copied and sent to the DRA along with a list of all ~~DRA~~-certified personnel with their level of certification that shall work in the municipality under the contract.

(e) A monitoring conference may be requested by the DRA, the municipality, or the contractor to review the contract terms and conditions, or the in-house work plan, as detailed in Rev 609.01 to be held with the DRA and:

- (1) The municipal assessing officials;
- (2) The in-house assessor;

(3) The contractor; or

(4) All of the above.

(f) For a BTLA ordered reassessment, the contract, any revised contract, and the list of personnel assigned to work under the contract, shall be first submitted to the DRA for examination and shall not be approved by the DRA until the indemnification and insurance certificates as described in Rev 607.01 (a) and the performance bond as described in Rev 607.02 have been submitted to both the municipal assessing officials and the DRA.

Rev 602.02 Scope of Municipal Appraisal Work Contract.

(a) The contract shall specify whether the contract is for:

- (1) A full revaluation;
- (2) A full statistical revaluation;
- (3) A partial update;
- (4) Data collection or cyclical inspection;
- (5) Sale validation; or
- (6) Other assessing services described in detail.

(b) The contract shall specify:

- (1) The municipality's:
 - a. Name;
 - b. Mailing address;
 - c. Contracting official(s) name(s) and title(s);
 - d. Telephone and fax numbers; and
 - e. E-mail address, if applicable;
- (2) The contractor's:
 - a. Name;
 - b. Mailing address;
 - c. Principal place of business if different from (b) above;
 - d. E-mail address, if applicable;

- e. Telephone and fax numbers;
- f. The name and title of person authorized to execute the contract; and
- g. Type of business organization, whether:
 - 1. Proprietorship;
 - 2. Limited liability company;
 - 3. Corporation; or
 - 4. Other, to be specified;

(3) A list of products and services to be delivered and dates of delivery thereof;

(4) The duration of the contract period and the date that the contractor shall complete all work and deliver the same in final form to the municipal assessing officials; and

(5) If applicable, the amount of the penalty per day that shall be paid by the contractor, for delays caused by or in the control of the contractor, for each day required for completion of the assessing services beyond the completion date stated in (4) above.

Rev 602.03 Contract Satisfaction.

(a) The terms of a revaluation or partial update contract shall be considered satisfied when:

(1) If applicable, the informal review of assessments has been completed and any required value adjustments have been made;

(2) The final values are submitted to and accepted by the municipal assessing officials;

(3) The DRA has completed its final monitoring report for a BTLA ordered revaluation or partial update;

(4) All products required by the contract are delivered to the municipality and as applicable, to the DRA;

(5) If required by the contract, the values established by the contractor have been defended through the municipal abatement process, as described under RSA 76:16, for the year of the revaluation or partial update;

(6) If required by the contract, the values established by the contractor have been defended through the abatement appeal process, as described under RSA 76:16-a and RSA 76:17, for the year of the revaluation or partial update;

(7) For a BTLA ordered revaluation or partial update, the values established by the contractor have been defended through the municipal abatement process, as described under RSA 76:16, for the year of the revaluation or partial update;

(8) For a BTLA ordered revaluation or partial update, the contractor has provided a representative to support the values established by the contractor through the municipal abatement appeal process, as described under RSA 76:16-a and RSA 76:17, for the year of the revaluation or partial update; and

(9) All of the other terms of the contract have been satisfied.

(b) The terms of a cyclical inspection or data collection contract shall be considered satisfied when all products required by the contract are delivered to the municipality and as applicable, to the DRA.

(c) The terms of all other assessing service contracts shall be considered satisfied when all products required are delivered to the municipality.

Rev 602.04 Personnel. All revaluation, partial update, and appraisal work contracts shall:

(a) Provide a list of the personnel, along with their certification level, that shall be working in the municipality;

(b) Provide that for the grading, classifying, appraising, and data collection of all property covered by the contract, the contractor shall only employ personnel who are:

(1) Certified pursuant to RSA 21-J:14-f and RSA 310-C, for the level of work they shall be performing; and

(2) Approved by the municipal assessing officials; and

(c) Specify that the contractor shall:

(1) Not compensate, in any way, a municipal official, employee or any immediate family member of such official or employee in the performance of any work under the contract unless previously disclosed and a prior full-time employee of the contractor;

(2) For a revaluation or partial update contract, certify that a certified assessor supervisor assigned to work under the contract is proficient in the use and the calibration of the CAMA system that shall be used to appraise property;

(3) For a revaluation, partial update, data collection, or assessing services contract, certify that the individual(s) assigned to perform data entry is(are) proficient in the use of the municipal CAMA system;

(4) For a revaluation or partial update contract, ensure that the certified assessor supervisor shall be present on the revaluation or partial update site a specified minimum percentage of the time for the duration of the contract; and

(5) For a cyclical inspection or assessing services contract, ensure that the work shall be overseen and reviewed by a certified assessor, or a certified assessor supervisor shall be present on the work site a specified minimum percentage of the time for the duration of the contract.

Rev 602.05 Revaluation or Partial Update Contract Public Relations and Disclosure. A revaluation or partial update contract shall contain the following requirements for public relations and disclosure to be met during the performance of the contract:

(a) All publicity and news releases shall be approved by the municipal assessing officials before being released to the news media;

(b) The contractor, upon request of the municipal assessing officials, shall provide assistance in conjunction with the municipal assessing officials to acquaint the public with the mechanics and purpose of the revaluation or partial update; and

(c) The contractor shall not:

(1) Disclose any preliminary values to anyone except the municipal assessing officials and the commissioner of the DRA, or their respective designees; or

(2) Permit anyone to use or access any data on file during the course of a revaluation or partial update project, with the exception of the municipal assessing officials and the commissioner of the DRA, or their respective designees, until the values have been submitted to the municipal assessing officials and made public.

Rev 602.06 Contract Compensation and Terms. All appraisal work contracts shall include and specify:

(a) The amount of compensation to be paid by the municipality to the contractor for the specific assessing services that shall be performed pursuant to the contract agreement;

(b) The amount or terms of compensation to be paid by the municipality for assessing services to support and defend assessments that are appealed to the BTLA or superior court, if not included in (a) above, quoted on a hourly or daily basis plus expenses;

(c) The cost to the municipality for the appraisal of special use property, or utility property, if not included in (a) above, quoted on a flat fee, or hourly or daily basis, plus expenses;

(d) The manner and time schedule in which the municipality shall make payments to the contractor;

(e) That for a revaluation or a partial update contract, a statement of any amount of retainage that ~~may~~**might** be withheld from the contractor until all of the terms of the contract have been satisfied; and

(f) That for a BTLA ordered revaluation or partial update, the contract shall state that a minimum of 10% retainage shall be withheld from the contractor until:

(1) All of the terms of the contract have been satisfied; and

(2) The DRA has completed its final monitoring report.

Rev 602.07 Detail of Appraisal Work to Be Performed and Delivered. All appraisal work contracts shall include and specify:

(a) That the contractor shall ensure that the assessing services shall be performed:

(1) In a good and workmanlike manner; and

(2) In accordance with all applicable laws and rules in effect at the time of contract satisfaction;

(b) That all tax exempt and non-taxable property within the taxing jurisdiction of the municipality shall be appraised in the same manner as taxable property;

(c) The CAMA system that shall be utilized to complete the appraisal work for the municipality; and

(d) How the contractor shall conduct and provide to the municipality the assessing services which may include, but not be limited to:

- (1) A revaluation;
- (2) A partial update, statistical analyses, or ratio studies;
- (3) Utility or special use property assessments;
- (4) Pick-ups;
- (5) Current use assessments;
- (6) Abatement review;
- (7) Data collection, cyclical inspection; or
- (8) Sale validation.

Readopt with amendment Rev 603, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 603 REVALUATION CONTRACT REQUIREMENTS

Rev 603.01 Full Revaluation and Full Statistical Revaluation Contract Requirements. The contract shall contain the details of the revaluation appraisal work specified in Rev 603.02 through Rev 603.05 to be met during the performance of the contract.

Rev 603.02 Full Revaluation Contract Services. For a full revaluation contract the following services shall be performed and provided by the contractor:

(a) Property data shall be collected and inspected as follows:

(1) All land parcels and any attributes that ~~may~~*might* affect the market value shall be listed accurately, which may include, but not be limited to:

- a. Number of acres;
- b. Road frontage;
- c. Water frontage;
- d. Water access;

- e. Views;
- f. Topography;
- g. Access;
- h. Neighborhood;
- i. Betterments;
- j. Approvals;
- k. Easements;
- l. Deeded restrictions; and
- m. Other factors that might affect the market value;

(2) Every principal building(s), and any appurtenant building(s), or other improvements, shall be accurately measured and listed to account for the specific elements and details of construction that ~~may~~**might** affect the market value, which may include, but not be limited to:

- a. The quality of construction;
- b. The approximate age of the structure;
- c. Depreciation factors;
- d. Foundation type;
- e. Basement area;
- f. Insulation;
- g. Roofing;
- h. Exterior cover;
- i. Flooring;
- j. Interior finish;
- k. Fireplaces;
- l. Heating and air conditioning systems;
- m. Solar collectors;
- n. Plumbing and plumbing fixtures;
- o. Electric service;

- p. Story height;
- q. The total number of rooms;
- r. The total number of bathrooms;
- s. The total number of bedrooms;
- t. Sprinkler systems;
- u. Elevators; and
- v. Any other features, attributes, or factors that might affect market value;

(3) The contractor shall provide in the contract the employee protocol and procedure for inspection of the property as detailed in (9) below;

(4) When entrance to a building or a parcel of land cannot be obtained as detailed in (9) below, the contractor shall make:

- a. A note of the date of the visit to the property; and
- b. A notation of the reason the inspection of the property could not be obtained as detailed in (9) below;

(5) All full revaluation contracts shall provide the procedure for inspection, call backs, and notification;

(6) For a BTLA ordered full revaluation, the contractor shall make an attempt to inspect the property, unless prohibited pursuant to (9) below, and if the attempt is unsuccessful, the contractor shall:

- a. Make a note of the date of the visit to the property;
- b. **Either** ~~Leave~~ a notification card at the property requesting that the property owner call the contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and the contractor, to arrange for an interior inspection; or
- ~~e.~~ Send a letter to the property owner requesting that the property owner call the contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and the contractor, to arrange for an interior inspection; and
- ~~d.~~ Notify the municipal assessing officials that the property was not accessed and that the contractor has not been contacted by the property owner or occupant, within the prescribed time frame;

(7) For a BTLA ordered full revaluation, the municipal assessing officials, when notified by the contractor pursuant to Rev 603.02(a)(6)d above:

- a. May attempt to make arrangements with the owner or occupant for an interior inspection of the property; and
- b. Shall notify the contractor within 10 working days of whether inspection arrangements were made;

(8) If the contractor or the municipal assessing officials are not able to arrange for an interior inspection, the contractor shall:

- a. Estimate the value of the improvements using the best evidence available; and
- b. Annotate the property record card accordingly; and

(9) The contractor shall complete interior inspection of all properties except:

- a. Vacant or unoccupied structures;
- b. Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the contractor or the municipal assessing officials' notifications;
- c. Where postings prevent access;
- d. When the owner has refused access to the contractor or designee;
- e. Unsafe structures;
- f. When inhabitants appear impaired, dangerous, or threatening; and
- g. Any other reason for which the municipal assessing officials agree that the property is inaccessible;

(b) The contractor shall provide to the municipality a complete copy of the:

- (1) Field data collection card(s);
- (2) Worksheet(s); and
- (3) Other document(s) used in the valuation process; and

(c) For a BTLA ordered full revaluation the contractor shall provide monthly progress reports indicating the percentage of completion of the full revaluation to the municipal assessing officials and the DRA. All other contracts shall specify the reporting requirements.

Rev 603.03 Full Statistical Revaluation Contract Services. For a full statistical revaluation contract the following services shall be performed and provided by the contractor:

(a) Property data shall be collected and inspected as follows:

- (1) All qualified land sales, and any attributes that ~~may~~**might** affect the market value shall be listed accurately, which may include, but not be limited to:

- a. Number of acres;
- b. Road frontage;
- c. Water frontage;
- d. Water access;
- e. Views;
- f. Topography;
- g. Access;
- h. Neighborhood;
- i. Betterments;
- j. Approvals;
- k. Easements;
- l. Deeded restrictions; and
- m. Other factors that might affect the market value;

(2) All qualified improved sales, principal building(s), and any appurtenant building(s), or other improvement(s) shall be accurately measured and listed to account for the specific elements and details of construction that ~~may~~**might** affect the market value, which may include, but not be limited to:

- a. The quality of construction;
- b. The approximate age of the structure;
- c. Depreciation factors;
- d. Foundation type;
- e. Basement area;
- f. Insulation;
- g. Roofing;
- h. Exterior cover;
- i. Flooring;
- j. Interior finish;

- k. Fireplaces;
- l. Heating and air conditioning systems;
- m. Solar collectors;
- n. Plumbing and plumbing fixtures;
- o. Electric service;
- p. Story height;
- q. The total number of rooms;
- r. The total number of bathrooms;
- s. The total number of bedrooms;
- t. Sprinkler systems;
- u. Elevators; and
- v. Any other features, attributes, or factors that might affect market value;

(3) The contractor shall provide in the contract the employee protocol and procedure for inspection of the property as detailed in (9) below;

(4) When entrance to a building or a parcel of land cannot be obtained as detailed in (9) below, the contractor shall make:

- a. A note of the date of the visit to the property; and
- b. A notation of the reason the inspection of the property could not be obtained as detailed in (9) below;

(5) All full statistical revaluation contracts shall provide the procedure for inspection, call backs, and notification;

(6) For a BTLA ordered full statistical revaluation, the contractor shall make an attempt to inspect the property, unless prohibited pursuant to (9) below, and if the attempt is unsuccessful, the contractor shall:

- a. Make a note of the date of the visit to the property;
- b. ***Either*** ~~Leave~~ a notification card at the property requesting that the property owner call the contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and the contractor, to arrange for an interior inspection; or

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~~e.~~ Send a letter to the property owner requesting that the property owner call the contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and the contractor, to arrange for an interior inspection; and

d. Notify the municipal assessing officials that the property was not accessed and that the contractor has not been contacted by the property owner or occupant, within the prescribed time frame;

(7) For a BTLA ordered full statistical revaluation, the municipal assessing officials, when notified by the contractor pursuant to Rev 603.03(a)(6)d above:

a. May attempt to make arrangements with the owner or occupant for an interior inspection of the property; and

b. Shall notify the contractor within 10 working days of whether or not inspection arrangements were made;

(8) If the contractor or the municipal assessing officials are not able to arrange for an interior inspection, the contractor shall:

a. Estimate the value of the improvements using the best evidence available; and

b. Annotate the property record card accordingly; and

(9) The contractor shall complete interior inspection of all properties except:

a. Vacant or unoccupied structures;

b. Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the contractor or the municipal assessing officials' notifications;

c. Where postings prevent access;

d. When the owner has refused access to the contractor or designee;

e. Unsafe structures;

f. When inhabitants appear impaired, dangerous, or threatening; and

g. Any other reason for which the municipal assessing officials agree that the property is inaccessible;

(b) The contractor shall provide to the municipality a complete copy of the:

(1) Field data collection card(s);

(2) Worksheet(s); and

(3) Other document(s) used in the valuation process; and

(c) For a BTLA ordered full statistical revaluation the contractor shall provide monthly progress reports indicating the percentage of completion of the full statistical revaluation to the municipal assessing officials and the DRA; ~~and a.~~ All other contracts shall specify the reporting requirements.

Rev 603.04 Full Revaluation and Full Statistical Revaluation Contract Services. For a full revaluation and a full statistical revaluation contract the following services shall be performed and provided by the contractor:

(a) Property records shall be compiled as follows:

(1) The contractor shall prepare an individual property record for each separate parcel of property in the municipality arranged to show:

- a. The owner's name, street number, map and lot number, or other designation of the property;
- b. The owner's mailing address;
- c. All information necessary to derive and understand:
 1. The land value;
 2. The number of acres of the parcel;
 3. The land classification;
 4. The adjustments made to land values;
 5. The value of the improvements on the land;
 6. The accurate description of all the improvements whether affecting market value or not;
 7. The improvement pricing details;
 8. The allowances made for physical, functional, and economic depreciation factors;
 9. The outline sketch of all principal improvements with dimensions with the street side or waterfront toward the bottom of the diagram;
 10. The base valuation year; and
 11. The print date of the property record;
- d. The specific elements and details of construction, which may include, but not be limited to, the items contained in Rev 603.02 (a)(1) & (2) and Rev 603.03 (a)(1) & (2);
- e. Photograph(s) of the principal building, if required by the contract;
- f. History of the property transfer to include:

1. Date of sale;
2. Consideration amount;
3. Qualification code; and
4. Property type noted as either vacant or improved;

g. A notation area to record comments pertaining to the property; and

h. A notation area to record the history of the property, which may include, but ~~may~~ not be limited to:

1. Property inspection date;
2. Individual's identification number or initials associated with the inspection;
3. The extent of the inspection;
4. Reason of the inspection; and
5. Any value adjustment(s);

(b) A market analysis shall be completed as follows:

(1) A certified property assessor supervisor shall conduct the full revaluation and full statistical revaluation market analysis;

(2) A certified property assessor assistant, under the guidance of a certified property assessor or a certified property assessor supervisor, may validate or invalidate sales for the market analysis;

(3) The contract shall specify that the municipality shall provide to the contractor a copy of all property transfers for a minimum of 2 years immediately preceding the effective date of the revaluation;

(4) A market analysis shall be conducted by the contractor using accepted mass appraisal methods in order to determine land, improvements, and any other contributory values or factors including:

a. A review of all property transfers provided by the municipal assessing officials to the contractor;

b. A compilation of all unqualified property transfers into a list containing:

1. The parcel map and lot number;
2. The disqualification code;
3. The date of sale; and

4. The sale price;
- c. A compilation of all qualified property transfers into a list including:
1. The parcel map and lot number;
 2. The date of sale;
 3. The sale price;
 4. The newly established value;
 5. If required by the contract, a photocopy or printout of the property record card for each property transferred; and
 6. If required by the contract, a photograph of the principal improvements attached thereto;
- d. Estimated land values with the documented results, as follows:
1. Utilizing vacant land sales whenever possible; and
 2. In the absence of an adequate number of vacant land sales, the land residual method or other recognized land valuation methodologies shall be used to assist in the determination of land unit values;
- e. The indicated land values shall be documented as:
1. Site;
 2. Front or square foot;
 3. Front acre;
 4. Rear acre units; ~~and~~/or;
 5. Other appropriate units of comparison;
- f. An analysis section to include:
1. The sale price; and
 2. Supporting adjustments made in sufficient detail to be understood by the municipal assessing officials and taxpayers;
- g. The market analysis used to indicate unit values with the documentation of the method(s) employed and any special adjustment factors; and
- h. Tax maps showing the locations of all qualified sales and the delineation of neighborhoods if required by the contract; and

(5) The preliminary market analysis shall:

- a. Be provided to the municipal assessing officials and the DRA prior to the acceptance of the new values by the municipal assessing officials;
- b. Be printed in its final form and provided to the municipal assessing officials and the DRA at the completion of the revaluation as part of the USPAP compliant report; and
- c. Become property of the municipality;

(c) The valuation of property for the revaluation shall be completed by utilizing recognized approaches to value, which may include, but not be limited to:

(1) The cost approach, when utilized, shall be implemented by calibrating and applying land valuation tables, building valuation tables, and unit costs as follows:

- a. Investigate, with documented analysis, land values for residential, commercial, industrial, and any other special use properties in the area;
- b. Documentation of the land valuation tables and unit costs by including statistical testing to compare the calculated preliminary land value to the sale properties to ensure accuracy before the land valuation tables and unit costs are implemented;
- c. Documentation for the development of the units of comparison that shall be used for the base land prices, which may include, but not be limited to:

1. Site;
2. Front foot;
3. Square foot;
4. Front acre;
5. Rear acre; and
6. Other appropriate units of comparison;

d. Documentation for site specific characteristic land adjustments, which may include, but not be limited to:

1. Topography;
2. View;
3. Size;
4. Location; and
5. Access;

- e. Documentation of the calibration of all land tables and models;
- f. Investigate, with documented analysis, the building costs of residential, commercial, industrial, and any other special use properties in the area;
- g. Documentation of the testing of the contractor's building valuation tables and unit costs by comparing the calculated preliminary building value to the sale properties, for which the building costs are known, to ensure accuracy before the building valuation tables and unit costs are implemented;
- h. In utilizing building costs as the basis of appraisal for properties, the building cost tables shall consist of unit prices based upon relevant factors, which may include, but not be limited to:
 - 1. Specifications for various types of improvements;
 - 2. The quality of construction;
 - 3. The building customs and practices in the municipality;
 - 4. Various story heights and square foot areas adequate for the valuation of all types of buildings or other improvements to the land;
 - 5. Tables for additions and deductions for variations from the base cost improvement specifications; and
 - 6. Tables for depreciation based upon age and condition of the improvements; and
- i. Documentation of the calibration of all building cost tables and models;

(2) The income approach, when utilized, shall be implemented by calibrating and applying valuation models as follows:

- a. Investigate and qualify, with documented analysis, market data, which may include, but not be limited to:
 - 1. Income, expenses, vacancy, and capitalization rates for residential income, commercial, industrial, and any other special use properties;
 - 2. Property specific characteristics;
 - 3. Documented statistical testing for the income valuation models to known sales of similar properties;
 - 4. Valuation models consisting of market data based upon:
 - (i) Defined descriptions and specification based upon property type; and
 - (ii) Quality and size of the improvements; and

5. Documentation of the calibration of all income valuation tables and models;

(3) The market-sales comparison approach, when utilized, shall be implemented by calibrating and applying valuation models as follows:

a. The contractor shall qualify, analyze, and use sales as direct units of comparison in the valuation of residential, commercial, industrial, and any other special use properties;

b. An investigation with documented analysis of comparable sales;

c. Documentation of the adjustments for specifics, which may include, but not be limited to:

1. Location;

2. Time;

3. Size;

4. Features; and

5. Condition;

d. Documentation on how the adjustments were derived;

e. Documentation of final value reconciliation; and

f. Documented calibration for all of the sales comparison tables and models;

(d) In the utilization of the appraisal approaches to valuation, the contractor shall make and document adjustments made to properties for depreciation factors, which may include, but not be limited to, physical, functional, and economic conditions;

(e) The contractor shall identify the utility and special use properties within the municipality by:

(1) Providing documentation of the methodology and analysis that was utilized by the contractor in the establishment of the assessed value(s); and

(2) Indicating the properties that were not part of the appraisal work performed under the revaluation contract by:

a. Identification of the property; and

b. Identification of the source of the appraisal of the property for the revaluation;

(f) If required by the contract, the contractor shall ensure that a final comprehensive review of the newly established values shall be performed by a certified property assessor supervisor utilizing a parcel by parcel field review of the entire municipality to:

(1) Ensure that all properties are valued at their highest and best use and as applicable appraised pursuant to RSA 75:1; and

- (2) Identify and correct any mechanical errors, inconsistencies, unusual features, or value influencing factors;
- (g) The value notification and informal reviews shall be completed as follows:
- (1) The contractor shall provide to the municipal assessing officials:
 - a. A list of the newly established values for review;
 - b. A preliminary value analysis with a copy delivered to DRA for review; and
 - c. The informal review schedule in advance for a BTLA ordered revaluation and for all other revaluations if requested by the municipality;
 - (2) For a BTLA ordered revaluation the contractor shall mail, first class, to all property owners, the notification of the newly established value of their property by sending to the property owner either of the following and, for all other revaluations as requested by the municipality:
 - a. A list of all property owners containing the newly established valuations of all properties within the municipality, or
 - b. A letter to the owner stating the newly established value of their property and whether the contractor has either:
 1. Published a list of all property owners containing the newly established valuations for all properties within the municipality in an identified newspaper of general circulation for the entire municipality; or
 2. Posted in 2 identified public places within the municipality a list of all property owners and the newly established values of the entire municipality;
 - (3) The notification of newly established values shall contain the details of the informal review process, instructions on scheduling an informal review, and the time frame in which informal reviews shall be scheduled, if applicable;
 - (4) The notification of newly established values shall contain instructions in regard to the appeal process for abatements pursuant to RSA 76:16, RSA 76:16-a and RSA 76:17;
 - (5) After mailing or posting of the notification of newly established values the contractor shall ensure that an informal review of the newly established property values is provided to all property owners who may, within the time prescribed by the contract, request such a review;
 - (6) For all revaluations, not withstanding Rev 602.05-~~(Disclosure)~~, the contractor shall make available to all property owners the property record card and market analysis related to their newly established property value(s);
 - (7) For a BTLA ordered revaluation, the contractor shall notify, by first class mail, all property owners addressed during the informal reviews and indicate whether or not a change in value resulted and the amount thereof and, for all other revaluations as requested by the municipality; and

- (8) For all revaluations, all documentation utilized or obtained during the informal review process shall be relinquished to the municipal assessing officials;
- (h) Appraisal reporting and appraisal manuals shall be completed as follows:
- (1) The contractor shall provide a USPAP compliant appraisal report in accordance with the ASB standards and the report shall contain, at a minimum, the following:
- a. A letter of transmittal to include a signed and dated **USPAP** certification statement, ***accepting responsibility for all elements of the certification, the appraisal results, and the contents of the appraisal report;***
 - b. Sections detailing:
 - 1. The scope of work;
 - 2. The development of values;
 - 3. Time trending analysis;
 - 4. Land and neighborhood data;
 - 5. Improved property data;
 - 6. Statistical testing, analysis, and quality control; and
 - 7. The development of approaches to value used in the revaluation of properties;
 - c. Appendices, which may include, but not be limited to:
 - 1. Work plan;
 - 2. Neighborhood maps;
 - 3. Names and levels of certified individuals authoring or assisting with the development of the USPAP compliant report;
 - 4. CAMA system codes;
 - 5. Identification and description of zoning districts;
 - 6. Qualified and unqualified sale codes; and
 - 7. Other useful definitions or information; and
 - d. Instructions, or as a separate document, adequate instructions for the municipal assessing officials to:
 - 1. Understand the valuation methodologies employed;

2. Understand the market and neighborhood adjustments; and
3. Understand the conclusions of the appraisal report;

(2) The contractor shall provide a USPAP compliant report to the municipal assessing officials, to be retained by the municipal officials until the next revaluation, and a copy to the DRA;

(3) The contractor shall provide a data collection manual, to be included within the USPAP report or as a separate document, which may include but not be limited to:

a. A list and description of data elements being collected by the contractor, which may include, but not be limited to:

1. Building characteristics;
2. Extra features;
3. Outbuildings;
4. Site improvements;
5. Site characteristics;
6. Road frontage;
7. Water frontage;
8. Water access;
9. Topography; and
10. View;

b. A glossary and a description of all codes used within the data collection and on property record cards;

c. A description of all grading factors utilized, which may include, but may not be limited to:

1. Condition factors;
2. Quality;
3. Depreciation;
4. Amenity values; and
5. Other factors or conditions; and

d. A glossary and description of the coding used for visitation history; and

- (4) The contractor shall ensure that the municipal assessing officials have:
- a. A technical CAMA manual detailing the CAMA system utilized; and
 - b. Been provided training in the proper use of the CAMA system; and
- (i) The defense of assessed values shall be completed as follows:
- (1) For a BTLA ordered revaluation, the contractor shall, after the final property tax bills have been mailed by the municipality, support and defend the values that were established by the contractor for the year of the revaluation as follows:
 - a. At no additional cost to the municipality, property tax appeals that are timely filed with the municipality pursuant to RSA 76:16 shall have:
 1. A review, by either a certified property assessor or a certified property assessor supervisor; and
 2. The contractor's written recommendation provided to the municipal assessing officials for each property for which an appeal had been received;
 - b. The contractor shall provide a qualified representative for the defense of property tax appeals that are timely filed with the BTLA or superior court pursuant to RSA 76:16-a and RSA 76:17, whose compensation has been agreed upon by the parties to the contract as stipulated in Rev 602.06 (b); and
 - c. The contractor shall support and defend the values established by the contractor that ~~may~~**might** have been lowered by the municipal assessing officials but shall not be required to support or defend values that have been increased by the municipal assessing officials;
 - (2) For all other revaluations the contractor shall provide the procedure for handling and processing of an application for abatement that is appealed to:
 - a. The municipal assessing officials;
 - b. The BTLA; and
 - c. The superior court in the county in which the property is located; and
 - (3) All documentation utilized or obtained during the defense of assessed value process shall be relinquished to the municipality.

Rev 603.05 Full Revaluation and Full Statistical Revaluation Municipal Responsibilities. For a full revaluation and a full statistical revaluation the contract shall specify the items that the municipality shall be responsible to provide to the contractor, which may include, but not be limited to:

- (a) A list of property within the municipality that is exempt from taxation;
- (b) Information pertaining to:

- (1) The current ownership information for all property;
- (2) The physical location of all property;
- (3) Property address changes within the municipality;
- (4) All property transfer information;
- (5) Tax maps;
- (6) Zoning maps;
- (7) Plans;
- (8) Building permits;
- (9) Subdivisions;
- (10) Boundary line adjustments and mergers; and
- (11) Other information as specified by the contractor for the services being provided; and

(c) If requested, suitable office space and equipment, as specified by the contractor, for the use of the contractor's personnel in the performance of the appraisal work.

Readopt with amendments Rev 604, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 604 PARTIAL UPDATE CONTRACT REQUIREMENTS

Rev 604.01 Partial Update Contract Requirements. The contract shall contain the details of the partial update appraisal work specified in Rev 604.02 through Rev 604.03 to be met during the performance of the contract.

Rev 604.02 Partial Update Contract Services. For a partial update contract the following services shall be performed and provided by the contractor:

- (a) Identification and documentation of affected areas or classes of property:
 - (1) By completion of statistical testing and ratio studies to determine the need for a reappraisal of affected areas or of a class of property; or
 - (2) Pursuant to an order by the BTLA for a partial update of an affected area or of a class of property;
- (b) Property data shall be collected and inspected as follows:
 - (1) The applicable property data shall be collected and utilized in the partial update appraisal work as identified in (a), above;

(2) All applicable land parcels and any attributes that ~~may~~**might** affect the market value shall be listed accurately, which may include, but not be limited to:

- a. Number of acres;
- b. Road frontage;
- c. Water frontage;
- d. Water access;
- e. Views;
- f. Topography;
- g. Access;
- h. Neighborhood;
- i. Betterments;
- j. Approvals;
- k. Easements;
- l. Deeded restrictions; and
- m. Other factors that might affect the market value;

(3) For applicable improved properties, every principal building(s), and any appurtenant building(s), or other improvements, shall be accurately measured and listed to account for the specific elements and details of construction that ~~may~~**might** affect the market value, which may include, but not be limited to:

- a. The quality of construction;
- b. The approximate age of the structure;
- c. Depreciation factors;
- d. Foundation type;
- e. Basement area;
- f. Insulation;
- g. Roofing;
- h. Exterior cover;
- i. Flooring;

- j. Interior finish;
- k. Fireplaces;
- l. Heating and air conditioning systems;
- m. Solar collectors;
- n. Plumbing and plumbing fixtures;
- o. Electric service;
- p. Story height;
- q. The total number of rooms;
- r. The total number of bathrooms;
- s. The total number of bedrooms;
- t. Sprinkler systems;
- u. Elevators; and
- v. Any other features, attributes, or factors that might affect market value;

(4) The contractor shall provide in the contract the employee protocol and procedure for inspection of the property as detailed in (10) below;

(5) When entrance to a building or a parcel of land cannot be obtained as detailed in (10) below, the contractor shall make:

- a. A note of the date of the visit to the property; and
- b. A notation of the reason the inspection of the property could not be obtained as detailed in (10) below;

(6) All partial update contracts shall provide the procedure for inspection, call backs, and notification;

(7) For a BTLA ordered partial update, the contractor shall make an attempt to inspect the property, unless prohibited pursuant to (10) below, and if the attempt is unsuccessful, the contractor shall:

- a. Make a note of the date of the visit to the property;
- b. Leave a notification card at the property requesting that the property owner call the contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and the contractor, to arrange for an interior inspection; or

c. Send a letter to the property owner requesting that the property owner call the contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and the contractor, to arrange for an interior inspection; and

d. Notify the municipal assessing officials that the property was not accessed and that the contractor has not been contacted by the property owner or occupant, within the prescribed time frame;

(8) For a BTLA ordered partial update, the municipal assessing officials, when notified by the contractor pursuant to Rev 604.02(b)(7)d above:

a. May attempt to make arrangements with the owner or occupant for an interior inspection of the property; and

b. Shall notify the contractor within 10 working days of whether or not inspection arrangements were made;

(9) If the contractor or the municipal assessing officials are not able to arrange for an interior inspection, the contractor shall:

a. Estimate the value of the improvements using the best evidence available; and

b. Annotate the property record card accordingly; and

(10) The contractor shall complete interior inspection of all properties except:

a. Vacant or unoccupied structures;

b. Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the contractor or the municipal assessing officials' notifications;

c. Where postings prevent access;

d. When the owner has refused access to the contractor or designee;

e. Unsafe structures;

f. When inhabitants appear impaired, dangerous, or threatening; and

g. Any other reason for which the municipal assessing officials agree that the property is inaccessible;

(c) The contractor shall provide to the municipality a complete copy of the:

(1) Field data collection card(s);

(2) Worksheet(s); and

(3) Other document(s) used in the valuation process;

(d) For a BTLA ordered partial update the contractor shall provide monthly progress reports indicating the percentage of completion of the partial update to the municipal assessing officials and the DRA, and all other contracts shall specify the reporting requirements;

(e) Property records shall be compiled for the affected property as identified in 604.02 as follows:

(1) The contractor shall prepare an individual property record for each separate parcel of property being appraised arranged to show:

a. The owner's name, street number, map and lot number, or other designation of the property;

b. The owner's mailing address;

c. All information necessary to derive and understand:

1. The land value;

2. The number of acres of the parcel;

3. The land classification;

4. The adjustments made to land values;

5. The value of the improvements on the land;

6. The accurate description of all the improvements whether affecting market value or not;

7. The improvement pricing details;

8. The allowances made for physical, functional and economic depreciation factors;

9. The outline sketch of all principal improvements with dimensions with the street side or waterfront toward the bottom of the diagram;

10. The base valuation year; and

11. The print date of the property record;

d. The specific elements and details of construction, which may include, but not be limited to, the items contained in Rev 604.02 (b) (2) and (3);

e. Photograph(s) of the principal building, if required by the contract;

f. History of the property transfer to include:

1. Date of sale;

2. Consideration amount;

3. Qualification code; and
 4. Property type noted as either vacant or improved;
 - g. A notation area to record comments pertaining to the property; and
 - h. A notation area to record the history of the property, which may include, but not be limited to:
 1. Property inspection date;
 2. Individual's identification number or initials associated with the inspection;
 3. The extent of the inspection;
 4. Reason of the inspection; and
 5. Any value adjustment(s);
- (f) A statistical analysis and market analysis shall be completed as follows:
- (1) A certified property assessor supervisor shall include the statistical analysis, or the BTLA order for a partial update, in the market analysis documentation;
 - (2) A certified property assessor supervisor shall conduct the partial update and market analysis;
 - (3) A certified property assessor assistant, under the guidance of a certified property assessor or a certified property assessor supervisor, may validate or invalidate sales for the market analysis;
 - (4) The contract shall specify that the municipality shall provide to the contractor a copy of all property transfers for a minimum of 2 years immediately preceding the effective date of the partial update;
 - (5) A market analysis shall be conducted by the contractor using accepted mass appraisal methods in order to determine land, improvements, and any other contributory values or factors including:
 - a. A review of all property transfers provided by the municipal assessing officials to the contractor;
 - b. An addendum for the existing base year market analysis report containing a compilation of all unqualified property transfers into a list containing:
 1. The parcel map and lot number;
 2. The disqualification code;
 3. The date of sale; and

4. The sale price;
- c. An addendum for the existing base year market analysis report containing a compilation of all qualified property transfers into a list including:
1. The parcel map and lot number;
 2. The date of sale;
 3. The sale price;
 4. The newly established value;
 5. If required by the contract, a photocopy or printout of the property record card for each property transferred; and
 6. If required by the contract, a photograph of the principal improvements attached thereto;
- d. An addendum for the existing base year market analysis report containing the estimated land values for the affected property, or classes of property, with the documented results, as follows:
1. Utilizing vacant land sales whenever possible; and
 2. In the absence of an adequate number of vacant land sales, the land residual method or other recognized land valuation methodologies shall be used to assist in the determination of land unit values;
- e. The indicated land values shall be documented as:
1. Site;
 2. Front or square foot;
 3. Front acre;
 4. Rear acre units; ~~and~~/or;
 5. Other appropriate units of comparison;
- f. An addendum for the existing base year market analysis report containing an analysis section for the affected property, or classes of property, to include:
1. The sale price; and
 2. Supporting adjustments made in sufficient detail to be understood by the municipal assessing officials and taxpayers;

g. An addendum for the existing base year market analysis report containing the market analysis used to indicate unit values for the affected property, or classes of property, with the documentation of the method(s) employed and any special adjustment factors; and

h. Tax maps showing the locations of all qualified sales and the delineation of neighborhoods for the affected property, or classes of property if required by the contract;

(6) The addendum to the base year preliminary market analysis for the partial update shall:

a. Be provided to the municipal assessing officials and the DRA prior to the acceptance of the new values by the municipal assessing officials;

b. Be printed in its final form and provided to the municipal assessing officials and the DRA at the completion of the partial update as part of the USPAP compliant report; and

c. Become property of the municipality;

(g) The valuation of the affected property, or classes of property, for the partial update shall bring those properties to the municipality's general level of assessment based upon the existing base year and data collection manual by utilizing recognized approaches to value, which may include, but not be limited to:

(1) The cost approach, when utilized, shall be implemented by calibrating and applying land valuation tables, building valuation tables, and unit costs for the affected property, or classes of property, reflective of the base year as follows:

a. Investigate, with documented analysis, land values for residential, commercial, industrial, and any other special use properties in the area;

b. Documentation of the land valuation tables and unit costs by including statistical testing to compare the calculated preliminary land value to the sale properties to ensure accuracy before the land valuation tables and unit costs are implemented for the affected property, or classes of property;

c. Documentation for the development of the units of comparison that shall be used for the base land prices for the affected property, or classes of property, which may include, but not be limited to:

1. Site;

2. Front foot;

3. Square foot;

4. Front acre;

5. Rear acre; and

6. Other appropriate units of comparison;

d. Documentation for site specific characteristic adjustments for the affected property or classes of property, which may include, but not be limited to:

1. Topography;
2. View;
3. Size;
4. Location; and
5. Access;

e. Documentation of the calibration of the land tables for the affected property, or classes of property;

f. Investigate, with documented analysis, the building costs of residential, commercial, industrial, and any other special use properties in the area;

g. Documentation of the testing of the contractor's building valuation tables and unit costs by comparing the calculated preliminary building value to the sale properties, for which the building costs are known, to ensure accuracy before the building valuation tables and unit costs are implemented for the affected property, or classes of property;

h. In utilizing building costs as the basis of appraisal for the affected property, or classes of property, the building cost tables shall consist of unit prices based upon relevant factors, which may include, but not be limited to:

1. Specifications for various types of improvements;
2. The quality of construction;
3. The building customs and practices in the municipality;
4. Various story heights and square foot areas adequate for the valuation of all types of buildings or other improvements to the land;
5. Tables for additions and deductions for variations from the base cost specifications; and
6. Tables for depreciation based upon age and condition of the improvements;

i. Documentation of the calibration of the building cost tables and models for the affected property, or classes of property;

(2) The income approach, when utilized, shall be implemented by calibrating and applying the valuation models for the affected property, or classes of property, reflective of the base year as follows:

a. Investigate and qualify, with documented analysis, market data for the affected property, or classes of property, which may include, but not be limited to:

1. Income, expenses, vacancy, and capitalization rates for residential income, commercial, industrial, and any other special use properties;
 2. Property specific characteristics;
 3. Documented statistical testing for the income valuation models for the affected property, or classes of property to known sales of similar properties;
 4. Valuation models for the affected property, or classes of property consisting of market data based upon:
 - (i) Defined descriptions and specification based upon property type; and
 - (ii) Quality and size of the improvements; and
 5. Documentation of the calibration of the income valuation tables and models for the affected property, or classes of property; and
- (3) The market-sales comparison approach, when utilized, shall be implemented by calibrating and applying valuation models for the affected property, or classes of property, as follows:
- a. The contractor shall qualify, analyze, and use sales as direct units of comparison in the valuation of residential, commercial, industrial, and any other special use properties;
 - b. An investigation with documented analysis of comparable sales for the affected property, or classes of property;
 - c. Documentation of the adjustments for specifics for the affected property, or classes of property, which may include, but not be limited to:
 1. Location;
 2. Time;
 3. Size;
 4. Features; and
 5. Condition;
 - d. Documentation on how the adjustments for the affected property, or classes of property were derived;
 - e. Documentation of final value reconciliation for the affected property, or classes of property; and
 - f. Documented calibration for the sales comparison tables and models for the affected property, or classes of property.

(h) In the utilization of the appraisal approaches to valuation, the contractor shall make and document adjustments made to the affected property, or classes of property for depreciation factors, which may include, but not be limited to, physical, functional, and economic conditions;

(i) The contractor shall identify any affected utility and special use properties within the partial update and shall:

(1) Provide full documentation of the methodology and analysis that was utilized by the contractor in the establishment of the assessed value(s) for the affected utility or special use property; or

(2) Identify the source of the appraisal for the affected utility or special use property for the partial update;

(j) If required by the contract, the contractor shall ensure that a final comprehensive review of the newly established values for the affected property, or classes of property shall be performed by a ~~DRA~~-certified property assessor supervisor utilizing a parcel by parcel field review of the properties to:

(1) Ensure that all affected properties are valued at their highest and best use and as applicable appraised pursuant to RSA 75:1;

(2) Ensure that all affected properties are at the municipalities general level of assessment; and

(3) Identify and correct any mechanical errors, inconsistencies, unusual features, or value influencing factors;

(k) The value notification and informal reviews shall be completed as follows:

(1) The contractor shall provide to the municipal assessing officials:

a. A list of the newly established values for review;

b. A preliminary value analysis with a copy delivered to DRA for review; and

c. The informal review schedule in advance for a BTLA ordered partial update and for all other partial updates if requested by the municipality;

(2) For a BTLA ordered partial update the contractor shall mail, first class, to all affected property owners, the notification of the newly established value of their property by sending to the property owner either of the following and for all other partial updates as requested by the municipality:

a. A list of all property owners containing the newly established valuations of all affected properties within the municipality; or

b. A letter to the owner stating the newly established value of their property and whether the contractor has either:

1. Published a list of all affected property owners containing the newly established valuations for all affected properties within the municipality in an identified newspaper of general circulation for the entire municipality; or

2. Posted in 2 identified public places, a list of all affected property owners and the newly established values for the affected properties;
 - (3) The notification of newly established values shall contain the details of the informal review process, instructions on scheduling an informal review, and the time frame in which informal reviews shall be scheduled, if applicable;
 - (4) The notification of newly established values shall contain instructions in regard to the appeal process for abatements pursuant to RSA 76:16, RSA 76:16-a, and RSA 76:17;
 - (5) After the mailing or posting of the notification of newly established values the contractor shall ensure that an informal review of the newly established property values is provided to all property owners who may, within the time prescribed by the contract, request such a review;
 - (6) For all partial updates, notwithstanding Rev 602.05 (~~Disclosure~~), the contractor shall make available to all affected property owners the property record card and market analysis related to their newly established property value(s);
 - (7) For a BTLA ordered partial update as required by the contract, the contractor shall notify, by first class mail, all property owners addressed during the informal reviews and indicate whether or not a change in value resulted and the amount thereof and, for all other partial updates as requested by the municipality; and
 - (8) For partial updates, all documentation utilized or obtained during the informal review process shall be relinquished to the municipal assessing officials;
- (l) Appraisal reporting and manuals shall be completed as follows:
- (1) The contractor shall provide a USPAP compliant addendum to the existing base year USPAP appraisal report in accordance with the ASB standards and the report shall contain, at a minimum, the following:
 - a. A letter of transmittal to include a signed and dated ***USPAP*** certification statement, ***accepting responsibility for all elements of the certification, the appraisal results, and for the contents of the appraisal report***;
 - b. Sections detailing:
 1. The scope of work;
 2. The development of values;
 3. Time trending analysis;
 4. Land and neighborhood data, if applicable;
 5. Improved property data, if applicable;
 6. Statistical testing, analysis, and quality control; and

7. The development of approaches to value used in the valuation of the affected properties;

c. Appendices, which may include, but not be limited to:

1. Work plan;
2. Neighborhood maps, if applicable;
3. Names and levels of certified individuals authoring or assisting with the development of the addendum to the base year USPAP compliant report;
4. CAMA system codes;
5. Identification and description of zoning districts, if applicable;
6. Qualified and unqualified sale codes; and
7. Other useful definitions or information; and

d. Instructions, or as a separate document, adequate instructions for the municipal assessing officials to:

1. Understand the valuation methodologies employed;
2. Understand the market and neighborhood adjustments; and
3. Understand the conclusions of the appraisal report;

(2) The contractor shall provide a USPAP compliant addendum report to the municipal assessing officials, to be retained by the municipal officials until the next revaluation, and a copy to the DRA;

(3) If applicable, the contractor shall provide a data collection manual addendum, to be included within the USPAP report or as a separate document, which may include but not be limited to:

a. A list and description of data elements being collected by the contractor, which may include, but not be limited to:

1. Building characteristics;
2. Extra features;
3. Outbuildings;
4. Site improvements;
5. Site characteristics;
6. Road frontage;

7. Water frontage;
8. Water access;
9. Topography; and
10. View;

b. A glossary and a description of all codes used within the data collection and on property record cards;

c. A description of all grading factors utilized, which may include, but may not be limited to:

1. Condition factors;
2. Quality;
3. Depreciation;
4. Amenity values; and
5. Other factors or conditions;

d. A glossary and description of the coding used for visitation history; and

(4) If applicable, the contractor shall ensure that the municipal assessing officials have:

- a. A technical CAMA manual addendum detailing the CAMA system utilized; and
- b. Been provided training in the proper use of the CAMA system; and

(m) The defense of assessed values shall be completed as follows:

(1) For a BTLA ordered partial update the contractor shall, after the final property tax bills have been mailed by the municipality, support and defend the affected property values that were established by the contractor for the year of the partial update as follows:

a. At no additional cost to the municipality, property tax appeals that are timely filed with the municipality pursuant to RSA 76:16 shall have:

1. A review, by either a certified property assessor or a certified property assessor supervisor; and
2. The contractor's written recommendation provided to the municipal assessing officials for each property for which an appeal had been received;

b. The contractor shall provide a qualified representative for the defense of property tax appeals that are timely filed with the BTLA or superior court pursuant to RSA 76:16-a

and RSA 76:17, whose compensation has been agreed upon by the parties to the contract as stipulated in Rev 602.06 (b); and

c. The contractor shall support and defend the values established by the contractor that may have been lowered by the municipal assessing officials but shall not be required to support or defend values that have been increased by the municipal assessing officials;

(2) For all other partial updates, the contractor shall provide the procedure for handling and processing of an application for abatement that is appealed to:

a. The municipal assessing officials;

b. The BTLA; and

c. The superior court in the county in which the property is located; and

(3) All documentation utilized or obtained during the defense of assessed value process shall be relinquished to the municipality.

Rev 604.03 Partial Update Municipal Responsibilities. The partial update contract shall specify the items that the municipality shall be responsible to provide to the contractor, which may include, but not be limited to:

(a) A list of the affected property within the municipality that are exempt from taxation;

(b) Affected property information pertaining to:

(1) The current ownership information for all affected property;

(2) The physical location of all affected property;

(3) Property address changes of affected property within the municipality;

(4) All property transfer information;

(5) Tax maps;

(6) Zoning maps;

(7) Plans;

(8) Building permits;

(9) Subdivisions;

(10) Boundary line adjustments and mergers; and

(11) Other information as specified by the contractor for the services being provided; and

(c) If requested, suitable office space and equipment, as specified by the contractor, for the use of the contractor's personnel in the performance of the appraisal work.

Readopt Rev 605, effective 5-1-14 (Document #10581), to read as follows:**PART Rev 605 CYCLICAL REVALUATION CONTRACT REQUIREMENTS**

Rev 605.01 Cyclical Revaluation Data Collection Contract Requirements. The contract shall contain the following details for the cyclical revaluation data collection appraisal work specified in Rev 605.02 through Rev 605.04 to be met during the performance of the contract.

Rev 605.02 Cyclical Revaluation Data Collection Contract Services. For cyclical revaluation data collection appraisal work the following services shall be performed and provided by the contractor:

(a) The contract shall specify the time period in which the cyclical revaluation data collection appraisal work shall be performed;

(b) The contract shall specify the manner or percentage of property that shall be measured and listed within the specified time period contained in (a) above;

(c) The contractor shall provide a data collection manual that shall be used by the appraiser(s) for the cyclical revaluation data collection appraisal work, which may include, but not be limited to:

(1) A list and description of data elements being collected by the contractor, which may include, but not be limited to:

- a. Building characteristics;
- b. Extra features;
- c. Outbuildings;
- d. Site improvements;
- e. Site characteristics;
- f. Road frontage;
- g. Water frontage;
- h. Water access;
- i. Topography; and
- j. View;

(2) A glossary and a description of all codes used within the data collection and on property record cards;

(3) A description of all grading factors, which may include, but not be limited to:

- a. Condition factors;

- b. Quality;
- c. Depreciation;
- d. Amenity values; and
- e. Other factors or conditions; and

- (4) A glossary and description of the coding used for visitation history;
- (d) Property data shall be collected and inspected as follows:
- (1) The property data shall be measured and listed in accordance with the data collection manual;
 - (2) All land parcels and attributes that ~~may~~**might** affect the market value shall be listed accurately, which may include, but not be limited to:
 - a. Number of acres;
 - b. Road frontage;
 - c. Water frontage;
 - d. Water access;
 - e. Views;
 - f. Topography;
 - g. Access;
 - h. Neighborhood;
 - i. Betterments;
 - j. Approvals;
 - k. Easements;
 - l. Deeded restrictions; and
 - m. Other factors that might affect the market value;
 - (3) Every principal building(s), appurtenant building(s), or other improvements, shall be accurately measured and listed to account for the specific elements and details of construction that ~~may~~**might** affect the market value, which may include, but not be limited to:
 - a. The quality of construction;

- b. The approximate age of the structure;
- c. Depreciation factors;
- d. Foundation type;
- e. Basement area;
- f. Insulation;
- g. Roofing;
- h. Exterior cover;
- i. Flooring;
- j. Interior finish;
- k. Fireplaces;
- l. Heating and air conditioning systems;
- m. Solar collectors;
- n. Plumbing and plumbing fixtures;
- o. Electric service;
- p. Story height;
- q. The total number of rooms;
- r. The total number of bathrooms;
- s. The total number of bedrooms;
- t. Sprinkler systems;
- u. Elevators; and
- v. Any other features, attributes, or factors that might affect market value;

(4) The contractor shall provide in the contract the employee protocol and procedure for inspection of the property as detailed in (7) below;

(5) When entrance to a building or a parcel of land cannot be obtained as detailed in (7) below, the contractor shall make:

- a. A note of the date of the visit to the property;

b. A notation of the reason the inspection of the property could not be obtained as described in (7) below; and

c. An estimate of the value of the improvements shall be made using the best evidence available with appropriate annotation on the property record;

(6) All cyclical revaluation data collection contracts shall provide the procedure for inspection, call backs, and notification; and

(7) The contractor shall complete interior inspection of all properties except:

a. Vacant or unoccupied structures;

b. Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the contractor or the municipal assessing officials' notifications;

c. Where postings prevent access;

d. When the owner has refused access to the contractor or designee;

e. Unsafe structures;

f. When inhabitants appear impaired, dangerous, or threatening; and

g. Any other reason for which the municipal assessing officials agree that the property is inaccessible;

(e) The contractor shall provide to the municipality a complete copy of the work file, which may include, but not be limited to:

(1) Field data collection card(s);

(2) Worksheet(s); and

(3) Other document(s) used in the valuation process;

(f) The contractor shall update the existing assessment information to correct errors or omissions pertaining to:

(1) Incorrect measurements; and

(2) Physical changes, which may include, but not be limited to:

a. Additions;

b. Renovations;

c. Finished areas;

d. Structural alterations;

e. Outbuildings; or

f. Other site factors or improvements;

(g) The contract shall specify the schedule in which the contractor shall provide to the municipal assessing officials cyclical revaluation data collection progress reports; and

(h) Property records shall be compiled as follows:

(1) The contractor shall prepare an individual property record for each separate parcel of property being measured and listed arranged to show:

a. The owner's name, street number, map and lot number, or other designation of the property;

b. The owner's mailing address;

c. All information necessary to derive and understand:

1. The land value;

2. The number of acres of the parcel;

3. The land classification;

4. The adjustments made to land values;

5. The value of the improvements on the land;

6. The accurate description of all the improvements whether affecting market value or not;

7. The improvement pricing details;

8. The allowances made for physical, functional, and economic depreciation factors;

9. The outline sketch of all principal improvements with dimensions with the street side or waterfront toward the bottom of the diagram;

10. The base valuation year; and

11. The print date of the property record;

d. The specific elements and details of construction, which may include, but not be limited to, the items contained in Rev 605.02 (d)(2) and (3);

e. Photograph(s) of the principal building, if required by the contract;

f. History of the property transfer to include:

1. Date of sale;
 2. Consideration amount;
 3. Qualification code; and
 4. Property type noted as either vacant or improved;
- g. A notation area to record comments pertaining to the property; and
- h. A notation area to record the history of the property which may include, but not be limited to:
1. Property inspection date;
 2. Individual's identification number or initials associated with the inspection;
 3. The extent of the inspection;
 4. Reason of the inspection; and
 5. Any value adjustment(s).

Rev 605.03 Cyclical Revaluation Data Collection Municipal Responsibilities. The cyclical revaluation data collection contract shall specify the items that the municipality shall be responsible to provide to the contractor, which may include, but not be limited to:

- (a) A list of property within the municipality that is exempt from taxation;
- (b) Information pertaining to:
 - (1) The ownership of all property;
 - (2) Sales and changes of address of property within the municipality;
 - (3) Sales of property during the cyclical revaluation data collection process;
 - (4) Tax maps;
 - (5) Zoning maps;
 - (6) Plans;
 - (7) Building permits;
 - (8) Subdivisions;
 - (9) Boundary line adjustments; and
 - (10) Other information as specified by the contractor for the services being provided; and

(c) If requested, suitable office space and equipment, as specified by the contractor, for the use of the contractor's personnel in the performance of the appraisal work.

Rev 605.04 Full Statistical Revaluation of the Cyclical Inspection. The full statistical revaluation of the cyclical inspection appraisal data shall be performed as specified in Rev 602 and Rev 603.

Readopt Rev 606, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 606 ASSESSING SERVICES CONTRACT REQUIREMENTS

Rev 606.01 Assessing Services Contract Requirements. Assessing services contracts shall specify the work that shall be performed by the contractor for the municipality, which may include, but not be limited to:

(a) Measuring or listing of property as of April 1st of the tax year as a result of:

- (1) Pick-ups;
- (2) Building permits for new construction;
- (3) Newly modified construction;
- (4) Ongoing construction;
- (5) Demolition permits;
- (6) Filing of inventories;
- (7) Errors or omissions;
- (8) Sale validation; or
- (9) Other applicable sources;

(b) Changes to land as of April 1st of the tax year as a result of;

- (1) Subdivision;
- (2) Boundary line adjustment;
- (3) Lot mergers;
- (4) New surveys;
- (5) Tax map changes;
- (6) Zoning changes;
- (7) Approvals;

- (8) Development; or
- (9) Betterments;
- (c) Current use administration such as:
 - (1) New or existing current use application review to ensure:
 - a. Compliance with applicable laws and rules;
 - b. Proper identification of land not in current use; and
 - c. Proper identification of current use land categories;
 - (2) Assessment of current use land and not in current use land; and
 - (3) Application of the equalization ratio to current use land; and
- (d) Abatement Review, such as:
 - (1) Review of abatement requests on behalf of the municipal assessing officials for:
 - a. Appeals to the municipal assessing officials pursuant to RSA 76:16; or
 - b. Appeals to the BTLA or superior court pursuant to RSA 76:16-a or RSA 76:17;
 - (2) Making an assessment recommendation to municipal assessing officials; or
 - (3) Making changes to an assessment as requested by the municipal assessing officials or as ordered by the BTLA or superior court.

Readopt Rev 607, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 607 ASSESSING SERVICES INSURANCE AND BOND REQUIREMENTS

Rev 607.01 Indemnification and Insurance.

(a) A BTLA ordered revaluation or partial update contract shall contain indemnification and insurance statements as follows:

"The contractor agrees to defend and indemnify the municipality, with which it is contracting, against claims for bodily injury, death and property damage which arises in the course of the contractor's performance of the contract and with respect to which the municipality, with which it is contracting, shall be free from negligence on the part of itself, its employees and agents;

The contractor shall not be responsible for consequential or compensatory damages arising from the late performance or nonperformance of the agreement caused by circumstances which are beyond the contractor's reasonable control;

The contractor shall maintain public liability insurance, automobile liability insurance and workmen's compensation insurance unless the contractor is not required to do so by New Hampshire state law;

The public liability insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of:

\$1,000,000 each person;

\$1,000,000 each occurrence for bodily injury liability, and

\$1,000,000 each occurrence for property damage liability; and

The automobile liability insurance shall be in the form of comprehensive automobile liability and shall provide limits of:

\$1,000,000 each person; and

\$1,000,000 each occurrence for bodily injury liability; and

The contractor shall provide to the municipality and the DRA:

Certificates of insurance by a State of New Hampshire licensed insurer confirming the required insurance coverage for the municipality with which the appraisal contractor is contracting; and
A ten (10) day advance written notice of the cancellation or material change in the required insurance coverage."

(b) All other contracts shall provide specifics as to how the contractor shall indemnify and insure the municipality against claims for bodily injury, death, and property damage, or negligence which arises in the course of the contractor's performance of the contract.

(c) Any contractor who is a party to a contract in (a) or (b) above, shall comply with the indemnification and insurance requirements specified in (a) above, or inserted pursuant to (b) above, as applicable.

Rev 607.02 Performance Bond.

(a) A BTLA ordered revaluation or partial update contract shall contain a performance bond statement as follows:

"The contractor, before starting any revaluation or partial update work, shall deliver an executed bond or irrevocable letter of credit in favor of the municipality with which it is contracting to assure faithful and satisfactory performance of the contract, and provide a copy to the DRA. The amount of such bond or letter of credit shall be no less than the amount of the compensation to be paid by the municipality to the contractor for services to be performed pursuant to Rev 602, and shall not expire before final values are submitted to and accepted by the assessing officials in accordance with Rev 602.03."

(b) In the event the BTLA ordered revaluation or partial update contract provides that the municipality shall make no payment until completion of the contract provided in Rev 602.03, no performance bond shall be required.

(c) All other revaluation or partial update contracts shall contain a statement pertaining to the performance bond that may be required by the municipality.

(d) Any contractor who is a party to a contract in (a) or (c), above, shall comply with the performance bond requirements specified in (a) above, or inserted pursuant to (c) above, as applicable.

Readopt Rev 608, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 608 REASSESSMENT SIZE, ADDENDUMS, AMENDMENTS, AND APPENDIXES REQUIREMENTS

Rev 608.01 Estimated Size of The Reassessment. A revaluation or partial update contract shall contain a statement as to the estimated size of the revaluation or partial update as follows:

"It is agreed between the parties that the entire (revaluation) or (partial update) consists of an estimate of _____ parcels, as defined by RSA 75:9. In the event that the number of parcels should exceed _____% of this estimate, the contractor shall be entitled to additional remuneration of _____ for each parcel that exceeds the original estimate."

Rev 608.02 Addendums, Amendments and Appendixes. All contracts shall contain a statement relative to addendums, amendments, and appendixes as follows:

"ADDENDUMS, AMENDMENTS AND APPENDIXES: Addendums, amendments and appendixes may be added only by separate instrument in writing and shall meet all requirements of Rev 602."

Readopt with amendment Rev 609, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 609 DRA MONITORING OF REVALUATIONS, PARTIAL UPDATES, OR CYCLICAL REVALUATIONS

Rev 609.01 Revaluation, Partial Update, or Cyclical Revaluation Conferences.

(a) A conference, when requested by the DRA pursuant to Rev 602.01(e), shall:

(1) Review specific contract terms and conditions or in-house work plan, which may include, but not be limited to:

- a. Purpose and goal of the revaluation, partial update, or cyclical revaluation;
- b. The date that the appraisal work shall begin and the expected date it shall end;
- c. Applicable insurance certificates or bonds;
- d. Identification of personnel involved in the project, their certification level, and the nature of their role;
- e. Identification of the certified assessor supervisor responsible for the appraisal work;

- f. Explanation of how the CAMA system shall be calibrated; and
 - g. Identification of the property and of the personnel that shall appraise:
 - 1. Special use property;
 - 2. Utility property; and
 - 3. Poles and conduits;
- (2) Review time frames and due dates for all major contract terms and conditions or in-house work plan;
- (3) Review specific guidelines pertaining to the collection of data, which may include, but not be limited to:
- a. Data collection manual utilized;
 - b. How properties, and sales shall be measured and listed;
 - c. How changes to properties shall be entered and by whom;
 - d. How visit history shall be notated; and
 - e. Neighborhood and zoning delineation maps;
- (4) Review how the DRA monitors and tests the work performed by the contractor, in-house assessor, or municipal assessing officials for accuracy and compliance;
- (5) Review which steps during the revaluation, partial update, or cyclical revaluation that the DRA shall request the information to monitor;
- (6) Review how the DRA completes and files the ~~Form PA-45 and Form PA-46~~ monitoring *inspection* reports(s);
- (7) Confirm, that if required by the contract, the contractor has adequate and secure work space and the necessary work materials available at the municipal offices;
- (8) Review of whether any appraisal work shall be completed by remote access; and
- (9) If required by the contract or in-house work plan, review the public notices informing taxpayers of:
- a. The revaluation, partial update, or cyclical revaluation process, including such details as:
 - 1. The newly established values;
 - 2. The informal hearing process; and

3. The abatement and appeal process; and

b. Any property visits by the contractor, in-house assessor, or municipal assessing officials.

Rev 609.02 DRA Monitoring of Collected Data.

(a) A sample of the collected data, as identified by the contract or in-house work plan, shall be monitored by the DRA, which may include, but not be limited to:

- (1) All major strata or property types;
- (2) Work product from measurers and listers; and
- (3) Sale properties.

(b) Monitoring shall be coordinated with the contractor, the municipality, or both.

(c) Requests from the DRA personnel for property record cards, data collection records, or CAMA system data exports or reports shall be made to the contractor or the municipality.

(d) If the contractor, in-house assessor, or municipal assessing officials do not deliver the requested documents or data within a mutually agreed upon timeframe, the DRA personnel shall notify the contractor, the in-house assessor, or municipal assessing officials and the commissioner, of the violation of RSA 21-J:14-e.

(e) After receipt of the requested property record cards and CAMA system data exports, the DRA shall send notices to the owners of the properties sampled in (a) above to advise them of:

- (1) The reason for and nature of inspection;
- (2) The inspection start date; *and*
- (3) The option and timeframe to make an appointment or decline the inspection.

Rev 609.03 DRA Reporting of Data Collection Monitoring.

(a) Data collection monitoring shall be reported by DRA personnel on the ~~M~~monitoring ~~I~~inspection ~~R~~report.

(b) The completed ~~M~~monitoring ~~I~~inspection ~~R~~report shall be sent to the individual identified in Rev 609.01(a)(1)e for their review.

(c) The individual identified in Rev 609.01(a)(1)e shall be allowed 30 days to respond to the ~~M~~monitoring ~~I~~inspection ~~R~~report.

(d) After the 30 day response period has ended, the DRA shall forward the finalized report to the municipal assessing officials.

Rev 609.04 DRA Testing and Review of Data for Revaluations and Partial Updates.

(a) The DRA shall test and review the newly established tables, models, and analyses to establish the accuracy, credibility, and supporting documentation of the results.

(b) Testing and review shall include, but not limited to, such techniques as:

(1) Comparison of the new property values to sales prices subsequent to the revaluation, or partial update, to evaluate the CAMA model accuracy;

(2) Confirmation that the contactor's in-house assessor, or municipal assessing officials' sale validations were performed by an appraiser as defined in Rev 601.04;

(3) Comparison of the application of adjustments used in the market analysis to non-sale property assessments;

(4) Comparison of the accuracy of neighborhood delineations and other adjustments;

(5) Comparison of the data collection manual descriptions to the data collected on the property records cards;

(6) Review of the sales utilized in the market analysis and in the sales ratio study; and

(7) Review of the USPAP appraisal report for compliance with applicable standards.

Rev 609.05 DRA Final Monitoring Report.

(a) A final report, pursuant to RSA 21-J:11, II(d), shall be issued by the DRA at the conclusion of all monitoring.

(b) The final report shall address the following:

(1) Compliance with any BTLA or court orders;

(2) Compliance with terms of contract(s) or in-house work plan;

(3) Compliance with the applicable administrative rules;

(4) Compliance with applicable statutes; and

(5) Report any deviations from standard mass appraisal practice.

Readopt with amendment Rev 610, effective 5-1-14 (Document #10581), to read as follows:

PART Rev 610 FORMS, REPORTS AND APPLICATIONS REQUIRED

Rev 610.01 Form PA-16, Application for Reimbursement to Municipalities in Which Federal and State Forest Land is Situated.

(a) Form PA-16, "Application for Reimbursement to Municipalities in Which Federal and State Forest Land is Situated," shall be filed with the DRA by the local municipal assessing officials to list the number of acres of national and state forest land on which reimbursement is requested, pursuant to RSA 227-H:13.

Rev 610.02 Form PA-28, Inventory of Taxable Property.

(a) Form PA-28, "Inventory of Taxable Property," shall be filed by property owners, with the municipal assessing officials, on or before April 15th of each year in those municipalities which require the filing of an inventory, in accordance with RSA 74:4 and RSA 74:7.

(b) If the property owner wishes to obtain a receipt for having filed Form PA-28, ~~he or she~~they shall enclose a self-addressed, stamped envelope with the completed Form PA-28.

Rev 610.03 Form PA-36, Discretionary Easement Application.

(a) Form PA-36, "Discretionary Easement Application," as provided for in RSA 79-C:4, II, shall be filed with the governing body, as defined in RSA 21:48, by April 15 of the tax year the easement is to be granted.

(b) The following documentation shall accompany the application:

(1) A map of the entire parcel, showing:

a. Location and orientation of the property; and

b. Overall boundaries and acreages of property indicating that property for which an easement is and is not requested; and

(2) An appraisal to justify the value of the requested easement.

(c) Once Form PA-36 is approved by the majority of the governing body, and the easement agreement document has been completed by the parties, the municipality shall record the easement agreement and Form PA-36 within 60 days at the county registry of deeds at the cost of the property owner.

Rev 610.04 Form PA-37, Discretionary Easement Release.

(a) The governing body, as defined in RSA 21:48, shall use Form PA-37, "Discretionary Easement Release," to initiate a release of an easement, pursuant to RSA 79-C:8, if:

(1) The easement agreement has expired;

(2) A release is needed due to property owner's personal hardship;

(3) The easement agreement no longer meets the test of public benefit; or

(4) A release is needed due to any other explanation as provided by the property owner.

(b) All information on Form PA-37 shall follow the county registry of deeds requirements.

(c) Distribution of the release shall be as follows:

(1) The governing body shall retain a copy, forwarding the original to the tax collector; and

(2) The tax collector shall:

a. Send a copy to the taxpayer; and

b. Send the original to the county register of deeds, serving as notice that the discretionary easement agreement has either expired or been released.

Rev 610.05 Form PA-36-A, Discretionary Preservation Easement Application.

(a) Form PA-36-A, “Discretionary Preservation Easement Application,” as provided for in RSA 79-D:4, II, shall be filed with the governing body, as defined in RSA 21:48, by April 15 of the tax year by the property owner(s) applying for a discretionary preservation easement.

(b) A map shall be included showing the historic agricultural structure’s:

(1) Location; and

(2) Square footage.

(c) Once Form PA-36-A is approved by the majority of the governing body, and the easement agreement document has been completed by the parties, the municipality shall record the easement agreement and Form PA-36-A within 60 days at the county registry of deeds at the cost of the property owner.

Rev 610.06 Form PA-37-A, Discretionary Preservation Easement Release.

(a) The governing body, as defined in RSA 21:48, shall use Form PA-37-A, “Discretionary Preservation Easement Release,” to initiate a release of an easement, pursuant to RSA 79-D:8, if:

(1) The easement agreement has expired;

(2) A release is needed due to:

a. Expiration;

b. Property owner’s personal hardship; or

c. Other, with an explanation; or

(3) The easement agreement no longer meets the test of public benefit.

(b) All information on Form PA-37 shall follow the county registry of deeds requirements.

(c) Distribution of the release shall be as follows:

(1) The governing body shall retain a copy, forwarding the original to the tax collector; and

(2) The tax collector shall:

- a. Send a copy to the taxpayer; and
- b. Send the original to the county register of deeds, serving as notice that the discretionary preservation easement agreement has either expired or been released.

Rev 610.07 Forms, Reports and Application Availability. Forms, reports and applications shall be available from:

- (a) Any municipality for easement forms;
- (b) The DRA forms line at (603) 230-5950;
- (c) On line at <http://www.revenue.nh.gov/>; or
- (d) By writing to the department at:

New Hampshire Department of Revenue Administration
Municipal and Property Division
PO Box 487
Concord, NH 03302-0487.

Rev 610.08 Filing Information.

- (a) All forms and reports filed with the department shall be:
 - (1) Mailed to:

New Hampshire Department of Revenue Administration
Municipal and Property Division
PO Box 487
Concord, NH 03302-487; or

- (2) Hand delivered to the department at:

Governor Hugh J. Gallen Office Park South
109 Pleasant Street
Medical and Surgical Building
Concord, NH 03301.

Readopt Rev 611, effective 11-3-15 (Document #10968), to read as follows:

PART Rev 611 LOW INCOME HOUSING TAX CREDIT ASSESSMENT

Rev 611.01 Form PA-65, Alternate Assessment Election Form Low Income Housing Tax Credit Properties. To make an election for an appraisal of property subject to a housing covenant pursuant to RSA 75:1-a, a property owner shall, by October 1 preceding the tax year for which the election is sought, complete and file Form PA-65 “Alternate Assessment Election Form Low Income Housing Tax Credit Properties,” with the municipality where the property is located.

Rev 611.02 Form PA-67, Low Income Housing Tax Credit Program, Annual Filing to Municipality. A taxpayer that has made an election for an appraisal of property subject to a housing covenant pursuant to RSA 75:1-a shall, by April 15 of each tax year, complete and file Form PA-67 “Low Income Housing Tax Credit Program, Annual Filing to Municipality,” with the municipality where the property is located.

Rev 611.03 Market Capitalization Rate.

(a) The commissioner shall annually by March 31 establish a market capitalization rate, as referenced in RSA 75:1-a, VI, for each county in the state.

(b) At least 30 days prior to establishing a market capitalization rate, the commissioner shall notice a public hearing in order to obtain public input regarding the establishment of the market capitalization rate pursuant to (a) above.

(c) At the public hearing, written and oral testimony shall be accepted concerning how the capitalization rate shall be established, including but not limited to:

- (1) The industry resources that should be considered prior to establishing the capitalization rate;
- (2) The proper method for calculating the capitalization rate;
- (3) The geographic area adjustments that should be made so that the market capitalization rate adequately reflects the geographic area where a property is located; and
- (4) Any other information relevant to the establishment of a market capitalization rate pursuant to RSA 75:1-A, VI.

(d) The commissioner shall consider all relevant written and oral testimony received at the public hearing when establishing a market capitalization rate.

Readopt Rev 612, effective 8-22-17 (Document #12367), to read as follows:

PART Rev 612 TELECOMMUNICATIONS POLES AND CONDUITS

Rev 612.01 Replacement Cost New of Telecommunications Poles and Conduits.

(a) The department shall annually by July 1 of each tax year provide a schedule of telecommunications pole and conduit replacement cost new (RCN), for purposes of determining the value of telecommunications poles and conduits pursuant to RSA 72:8-c, I.

(b) Prior to establishing the schedule of telecommunications pole and conduit RCN, the department shall hold a public hearing and receive comments relative to how to establish telecommunications pole and conduit RCN, including, but not limited to:

- (1) The industry resources to be considered by the department, including, but not limited to, the national published telecommunications standard cost data guides required by RSA 72:8-c, II;
- (2) The proper method for establishing telecommunications pole and conduit RCN; and

(3) Any other information relevant to the establishment of telecommunications pole and conduit RCN pursuant to RSA 72:8-c, II, including, but not limited to, a description of telecommunications poles and conduits, as described in RSA 72:8-a, and corresponding costs.

(c) The department shall provide notice of the public hearing by posting in 2 appropriate places and, whenever practicable, directly to municipalities and owners of telecommunications poles and conduits, as described in RSA 72:8-c, I, at least 20 days before the public hearing.

(d) The department shall receive written comments from the date notice of the public hearing is provided until 5 business days after the public hearing.

(e) The department shall consider all oral and written comments received during the public hearing and by written submission when establishing the schedule of telecommunications pole and conduit RCN.

(f) The schedule of RCN shall provide at least the following information:

(1) A description of telecommunications poles and conduits, as described in RSA 72:8-a, and corresponding costs;

(2) The local New Hampshire multiplier used, if any, and the source of such multiplier;

(3) The calculation of the 40-year depreciation schedule and 20 percent residual value as provided in RSA 72:8-c, I; and

(4) The calculation of the 5-year rolling average used under RSA 72:8-c, II.

Rev 612.02 Form PA-80, Inventory of Telecommunications Poles and Conduits.

(a) The department and every municipality shall use Form PA-80 to receive the inventories of telecommunications poles and conduits required by RSA 74:19.

(b) Every owner of telecommunications poles and conduits, as described in RSA 72:8-c, I, shall complete and file an original Form PA-80 with the department no later than July 1 of each tax year.

(c) The inventory of telecommunications poles and conduits shall be mailed or delivered to the department as provided in Rev 610.08.

(d) Every owner of telecommunications poles and conduits, as described in RSA 72:8-c, I, shall file a copy of completed Form PA-80, with all attachments, with the governing body of every municipality where it owns an interest in telecommunications poles and conduits no later than July 1 of each tax year.

APPENDIX

RULE	STATUTE
Rev 601.01	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 76:16
Rev 601.02	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1;

	RSA 21-J:14-b
Rev 601.03	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1; RSA 21-J:14-b
Rev 601.04	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1; RSA 81:1; RSA 41:2-g; RSA 48:13; RSA 21-J:14-b; RSA 21-J:14-f
Rev 601.05	RSA 21-J:11, I and III; RSA 21-J:13; RSA 21-J:14-b; RSA 75:1
Rev 601.06	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 21-J:14-a
Rev 601.07 – Rev 601.10	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.11 (formerly Rev 601.20)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 21-J:14-f; RSA 310-C
Rev 601.12 – Rev 601.19 (formerly Rev 601.11 – Rev 601.18)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.19 (repeal)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:8-a
Rev 601.20 (formerly Rev 601.21)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 79-C:8; RSA 79-D:8
Rev 601.21 (formerly Rev 601.22)	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 601.22 (formerly Rev 601.23)	RSA 21-J:11, II; RSA 21-J:13, VI; RSA 75:8-a
Rev 601.23 – Rev 601.24 (formerly Rev 601.24 – Rev 601.25)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:8-a; RSA 75:1
Rev 601.25 (formerly Rev 601.26)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.26 (formerly Rev 601.27)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:8
Rev 601.27 (formerly Rev 601.28)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 21-J:14-f; RSA 75:1.
Rev 601.28 (formerly Rev 601.29)	RSA 21-J:11, I, II, and III; RSA 75:1.
Rev 601.29 and Rev 601.30 (formerly Rev 601.30 and Rev 601.31)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.31 (formerly Rev 601.32)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.32 (formerly Rev 601.33)	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 601.33 (formerly Rev 601.34)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.34 (formerly Rev 601.35)	RSA 21-J:11, II and III; RSA 41:2-g; RSA 81:1; RSA 75:1
Rev 601.35 (formerly Rev 601.36)	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 601.36 (formerly Rev 601.37)	RSA 21-J:13, IV
Rev 601.37 (formerly Rev 601.38)	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 601.38 (formerly Rev 601.39)	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 75:1; RSA 75:8; RSA 75:4
Rev 601.39 (formerly Rev 601.40)	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 75:8-a; RSA 75:1
Rev 601.40 (formerly Rev 601.41)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1
Rev 601.41 (formerly Rev 601.42)	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 601.42 (formerly Rev 601.43)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 74:1
Rev 601.43 (formerly Rev 601.44)	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 601.44 (formerly Rev 601.45)	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 21-J:14-b, I, (c)
Rev 602.01	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-f
Rev 602.02	RSA 21-J:11, I, II and III; RSA 21-J:13, VI
Rev 602.03	RSA 21-J:11, II and III; RSA 21-J:13, VI; RSA 76:16; RSA 76:16-a; RSA 76:17; RSA 21-J:14-e
Rev 602.04	RSA 21-J:11, I, II, and III; RSA 21-J:13, VI; RSA 21-J:14-f; RSA 310-C.

Rev 602.05	RSA 21-J:11, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 602.06 – Rev 602.07	RSA 21-J:11, I, II and III; RSA 21-J:13, VI
Rev 603.01	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 603.02	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 603.03	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 603.04	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 76:16; RSA 76:16-a; RSA 76:17; RSA 21-J:14-e
Rev 603.05	RSA 21-J:11, III; RSA 21-J:13, VI
Rev 604.01	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 604.02	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 76:16; RSA 76:16-a; RSA 76:17; RSA 21-J:14-e
Rev 604.03	RSA 21-J:11, III; RSA 21-J:13, VI
Rev 605.01	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 605.02	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 605.03	RSA 21-J:11, I, II and III; RSA 21-J:13, VI RSA 21-J:14-e
Rev 605.04	RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 21-J:14-e
Rev 606.01	RSA 21-J:3, VI; RSA 21-J:11, I, II and III; RSA 21-J:13, VI; RSA 76:16; RSA 76:16-a; RSA 76:17; RSA 77-B:1; RSA 79:3; RSA 21-J:14-e
Rev 607.01	RSA 21-J:11, I, II and III; RSA 21-J:13, VI
Rev 607.02	RSA 21-J:11, I, II and III; RSA 21-J:13, VI
Rev 608.01	RSA 21-J:11, I, II and III; RSA 21-J:13, VI
Rev 608.02	RSA 21-J:11, I, II and III; RSA 21-J:13, VI
Rev 609.01	RSA 21-J:3, VI; 21-J:11, II and III; 21-J:13, VI
Rev 609.02	RSA 21-J:11, II and III; RSA 21-J:14-e; RSA 75:8-a
Rev 609.03	RSA 21-J:11, II and III; RSA 21-J:14-e; RSA 75:8-a
Rev 609.04	RSA 21-J:11, II and III; RSA 21-J:14-e; RSA 75:8-a
Rev 609.05	RSA 21-J:11, II and III; RSA 21-J:14-e; RSA 75:8-a
Rev 610.01	RSA 227-H:17
Rev 610.02	RSA 21-J:13, II; RSA 74:4; RSA 74:7
Rev 610.03	RSA 79-C:4, II; RSA 79-C:14, I
Rev 610.04	RSA 79-C:8; RSA 79-C:9, II(a); RSA 79-C:1
Rev 610.05	RSA 79-D:4, II; RSA 79-D:14, I
Rev 610.06	RSA 79-D:8; RSA 79-D:9,II(a); RSA 79-D:14, I
Rev 610.07	RSA 21-J:13
Rev 610.08	RSA 21-J:13
Rev 611.01	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1-a
Rev 611.02	RSA 21-J:11, I and III; RSA 21-J:13, VI; RSA 75:1-a
Rev 611.03	RSA 75:1-a, VI and IX
Rev 612.01	RSA 21-J:13, I; RSA 72:8-c; RSA 74:19
Rev 612.02	RSA 21-J:13, I; RSA 72:8-c; RSA 74:19